IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 65 OF 1997

The Commissioner of Income-tax,
Bombay City-IV, Bombay. ...Applicant
V/s.
M/s.Ceat Tyres of India Ltd. ...Respondent

Mr.Parag Vyas for Applicant.
Mr.P.J. Pardiwala i/b. M/s.Mulla & Mulla & Craigie Blunt & Caroe for Respondent.

CORAM : V.C. DAGA AND
A.S. AGUIAR, JJ.

DATED : JULY 5, 2005.

P.C. :-

. By this reference under Section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court :-

> "1. Whether, on the facts and circumstances of the case and in law, the Tribunal was justified in law in holding that allowance under Rule 6D in regard to travelling expenses be worked out on total trips and not on tripwise basis for A.Y. 1983-84?"

. The above question is covered by the decision of this Court in the case of **Commissioner of Income Tax V/s. Aorow India Ltd. (1998) 229 ITR Page 325**. The question referred, therefore, is answered in favour of the revenue and against the assessee. Reference, accordingly, stands disposed of with no order as to costs.

. Notice of Motion No.2829/94 stands disposed of as not pressed.

(A.S. AGUIAR, J.) **(V.C. DAGA, J.)**